LEGISLATIVE FISCAL OFFICE Fiscal Note



Fiscal Note On: HR

Bill Text Version: **ENROLLED**

Opp. Chamb. Action: Proposed Amd.: Sub. Bill For .:

Date: May 13, 2025

3:00 PM

Author: HORTON

Analyst: Julie Silva

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Dept./Agy.: Legislative Auditor

Subject: Directs the LLA to audit the firemen's supplemental pay program

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HLS 25RS

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EN NO IMPACT See Note SUPPLEMENTAL PAY Authorizes and directs the legislative auditor to examine, investigate, and audit the firemen's supplemental pay program

Proposed legislation directs the Louisiana Legislative Auditor (LLA) to examine, investigate, and audit the firemen's supplemental pay program and to submit a written report of its findings and recommendations to the House Committee on Appropriations no later than February 1, 2026.

EXPENDITURES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure. The Louisiana Legislative Auditor will schedule this audit within their upcoming audit schedule at no additional cost to the office.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

<u>Senate</u>	<u>Dual Referral Rules</u>	House	Tatios Manas
13.5.1 >=	\$100,000 Annual Fiscal Cost {S & H}	$6.8(F)(1) >= $100,000 SGF Fiscal Cost {H & S}$	Johns Momas
13.5.2 >=	\$500,000 Annual Tax or Fee Change {S & H}	6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}	Patrice Thomas Deputy Fiscal Officer